

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

#### GOVERNMENT OF GOA

Finance (Revenue & Control) Department

#### Notification

5-9-88-Fin (R & C)

Whereas certain draft rules which the Government of Goa proposed to make in exercise of the powers conferred by section 45 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 (Act 17 of 1988) were pre-published as required by sub-section (3) of section 45 of the said Act at pg. 283 of the Official Gazette, Series I, No. 24 (Extraordinary) dated 19th September, 1988 under the Notification dated 31st August, 1988 of the Finance (Revenue and Control) Department, Government of Goa, inviting objections and suggestions before the expiry of 15 days from the date of publication of the said Notification in the Official Gazette;

And whereas the said Gazette was made available to the public on 19th September, 1988;

And whereas no objections and suggestions have been received from the public on the said draft by the Government.

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 45 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 (Act 17 of 1988), the Government of Goa hereby makes the following rules, namely.

1. *Short title and commencement.* — (1) These rules may be called The Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988.

(2) They shall come into force at once.

2. *Definitions.* — In these rules unless the context otherwise requires;

(a) "Act" means the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988

(a) (Act No. 17 of 1988).

(b) "Appropriate Assessing Authority" means:

- (i) in relation to any particular hotelier, the Luxury Tax Officer or the Assistant Luxury Tax Officer within whose jurisdiction the hotelier's place of business is situated;
- (ii) in relation to a hotelier who has more than one place of business in the State, the Luxury Tax Officer or the Assistant Luxury Tax Officer within whose jurisdiction the head office of such business is situated;
- (c) "Appropriate Government Treasury" means any Taluka Treasury or Sub-Treasury in the State, the Reserve Bank of India, or a branch of the State Bank of India or its subsidiary situated in the area in which the hotelier concerned has his place of business or the head office, if the business is carried on at more than one place in the State;
- (d) "Assistant Commissioner" means the person appointed under section 3 to assist the Commissioner;
- (e) "Assistant Luxury Tax Officer" means the person appointed by that designation by the Government under section 3 to assist the Commissioner;
- (f) "Accounting year" means the year by reference to which the accounts of a hotelier are ordinarily maintained;
- (g) "agent" means a person authorised in writing under section 43 to appear on behalf of a hotelier or other person before any authority under the Act;
- (h) "Form" means a form appended to these rules;
- (i) "guest" means the person in whose name the accommodation in a hotel is booked;
- (j) "Government" or "the Government" when referred to as a hotelier shall mean any State Government or the Central Government, as the case may be;
- (k) "Inspector" means a Luxury Tax Inspector appointed under section 3 to assist the Com-

missioner for carrying out the purposes of the Act;

- (l) "Luxury Tax Officer" means the person appointed by that designation by the Government under Section 3 to assist the Commissioner;
- (m) "month" means a calendar month;
- (n) "Quarter" in relation to the year as defined in clause (q) of section 2 means

- (i) in relation to the financial year, the period of three months ending on 30th June, 30th September, 31st December or 31st March; and

- (ii) in relation to the accounting year, each of the following period of such year: —

- (1) the period, from the 1st day of such year to the last day of the 3rd month;
- (2) three months ending on the last day of the sixth month thereof;
- (3) three months ending on the last day of the ninth month thereof; and
- (4) the remaining period ending on the last day of the year:

Provided that, when the accounting year, which is other than financial year, consists of an additional month whether known by the name Adhik Maas or by any other name, the particular quarter which is comprised of such additional month shall consist of four months.

- (o) "registering authority" means as respect a hotelier, the Luxury Tax Officer having jurisdiction over the local area in which any place or places of business of the hotelier are situated;
- (p) "return period" means the period for which returns are to be furnished by a dealer under these rules;
- (q) "section" means a section of the Act;
- (r) "word and expression" used but not defined in these rules shall have the same meaning respectively assigned to them in the Act.

3. *Maintenance of accounts.* — (1) Every hotelier shall maintain —

- (a) information of residential accommodation and tariff therefor in respect of his hotel, in Form 1;
- (b) daily account of occupation of residential accommodation in his hotel and collection of tax therefor, in Form 2; and
- (c) monthly abstract of collection and remittance of tax in Form 3.

(2) The hotelier shall maintain a separate bound register for each of the Forms and shall get each of the pages of such register serially numbered, sealed and certified by the Commissioner or any Officer duly authorised by him in this behalf.

4. *Application for registration and furnishing information.* — (1) Every application for the registration under section 9 shall be made in Form 4 by a hotelier within a period of thirty days from the date on which such hotelier first becomes liable to pay the tax.

(2) The hotelier who has more than one place of business within the jurisdiction of different registering authorities, shall make an application for registration under one registration form through his head office to the Authority in whose jurisdiction the head office is located.

(3) Every application for registration shall be made, signed and verified in the case of business carried on by —

- (a) an individual, by the proprietor or by a person having due authority to act on behalf of such proprietor;
- (b) a firm, by any partner thereof;
- (c) a Hindu undivided family, by the Karta or an adult member thereof;
- (d) a body corporate (including a company, a cooperative society, or a corporation or local authority), by a director, manager, secretary or the principal officer thereof, or by a person duly authorised to act on its behalf;
- (e) an association of individuals to which clause (b), (c), or (d) does not apply, by the principal officer thereof, or person managing the business;
- (f) the Government, by a person duly authorised to act on its behalf.

(4) In the case of a firm, every partner thereof shall furnish the declaration as provided in Form 4. Such declaration if not furnished at the time of making an application for registration, shall be furnished not later than three months from the date of making such application for registration.

(5) The person signing and verifying an application for registration shall specify the capacity in which he does so, and shall wherever possible give particulars of the authority vested in him for signing and verifying the application.

(6) Every person signing and verifying an application for registration in the capacity specified in clause (a), (b), or (c) of sub-rule (3) shall also furnish with the application, a copy of his recent photograph in passport size.

(7) The person so furnishing the photograph shall, when called upon to do so, attend before the registering authority and sign before him on the copy of the photograph furnished by him.

(8) In the case of a business carried on by an individual, a firm, a Hindu undivided family or other unincorporated association of individuals, the name and permanent residential address of such individual, each of the partners of the firm, members of the family, or as the case may be, members of the managing committee of the association, and of persons having any interest in the business, shall be stated in the application for registration.

5. *Grant of certificate of registration.*— (1) Certificate of registration shall be issued in Form 5.

(2) Where a hotelier applying for registration is a firm, Hindu undivided family, body corporate or association of individuals or Government, the certificate of registration shall be issued in the name of such firm, family, body corporate, association or Government, as the case may be.

(3) Where a certificate of registration is issued to a hotelier on an application made therefor, then —

- (a) (i) if it was made within the period specified in sub-rule (1) of rule 4 it shall take effect from the date on which the hotelier becomes liable for registration under the Act;
- (ii) if it was made within the time specified in sub-section (6) of section 8 it shall take effect from the date on which the hotelier becomes liable to pay tax under the said sub-section;
- (b) if such application was made after the expiry of the aforesaid periods, it shall take effect from the date on which the application was made.

(4) Where the hotelier has two or more places of business within the jurisdiction of the same registering authority, the registering authority shall issue to the hotelier one copy of the certificate of registration for each additional place of business specified in the application for registration.

(5) The information under section 11 shall be furnished in writing within thirty days from the date of occurrence of any of the events specified in said section 11 to the registering authority.

6. *Exhibition of certificate of registration.*— Every registered hotelier shall display conspicuously at each place of his business the certificate of registration or a copy thereof.

7. *Cancellation of certificate of registration.*—

(1) An application for cancellation of registration under sub-section (5) of section 9 shall be made to the registering authority in Form 6.

(2) If the registering authority is satisfied that the application is in order, it shall by order in writing, cancel the registration with effect from a date fixed in accordance with sub-rule (3), and shall by a notice placed on the notice board of its office, publish the name, address and registration number of the hotelier and the date from which the cancellation takes effect. A copy of such order shall be served on the hotelier.

(3) Where registration is to be cancelled on the ground referred to in sub-section (6) of section 9, the date on which the business has been discontinued or has been transferred or otherwise disposed of, shall be the date of effect of cancellation of registration:

Provided that, the Commissioner shall after giving the hotelier a reasonable opportunity of being heard, pass an order in writing cancelling the certificate of

registration with effect from such date as the Commissioner may fix to be a date on which the business has been discontinued or transferred or disposed of, as the case may be.

(4) If the registration of a hotelier is cancelled under sub-section (5) or sub-section (6) of section 9, the hotelier shall surrender the certificate of registration and the copies thereof, if any, granted to him by the registering authority, within fifteen days from the date of receipt by him of the order cancelling the registration.

8. *Declaration of name of owner under section 28.*— A declaration under section 28 shall be made in Form 7 and shall be sent to the registering authority, —

(a) where such declaration is to be made for the first time, it shall be made within the period specified in rule 4, or in sub-section (6) of section 8, as the case may be;

(b) where any such declaration is to be revised, the revised declaration shall be made to the registering authority, within thirty days from the date on which the change of ownership of the hotel has taken place.

9. *Additional copies of certificate of registration, etc.*— (1) When a registered hotelier opens a new place of business in addition to the place or places which were in existence at the time of his registration or at the time of issue to him of a certificate of registration, as the case may be, the registering authority shall issue free of charge an additional copy of the certificate of registration, on the receipt of application from the registered hotelier.

(2) A fee of rupees five shall be payable on an application for a duplicate copy of a certificate of registration. Such fee shall be paid in Court fee stamps.

10. *Production of certificate of registration, etc.*—

(1) The registering authority may, by notice in writing, require a registered hotelier to produce before it, his certificate of registration for the purpose of carrying out any amendment therein under the Act.

(2) Every such hotelier shall, within seven days from the date of service on him of a notice as aforesaid, produce the certificate of registration, to the registering authority, or, as the case may be, the Commissioner.

11. *Payment of tax and filing of returns of turnover*— (1) Such hoteliers who are liable to pay tax and who are required to do so by the Appropriate Assessing Authority by notice in writing, and every registered hotelier shall pay the tax payable under the Act for every month within thirty days from the expiry of each month:

Provided that the hoteliers/hotelier referred to above may, at their/his option, pay for the first and second month of every quarter one-third of the amount payable for the previous quarter, and may adjust any deficiency or excess arising out of short payments or excess payments (if any), made in the first two months of the quarter in the third month of the same quarter.

(2) All returns of turnover shall be verified and signed by the registered hotelier or by a person au-

thorised by him, and shall be furnished to the Appropriate Assessing Authority, together with the receipt for payments made in the appropriate Government Treasury of the tax due.

(3) An unregistered hotelier on whom a notice has been served under sub-section (2) of section 13 shall furnish to the Appropriate Assessing Authority, within 30 days from the date of the notice, return of turnover in Form 8 giving the required particulars.

**12. Special Provisions for returns in certain cases.** — (1) Where a hotelier has become liable to be registered under sub-section (2) of section 9 or sub-section (6) of section 8, the first return to be furnished by him shall be for the period from the last day of April of the year, or as the case may be, from the date of event which makes him liable for registration under sub-section (6) of section 8, to the end of the quarter in which he is granted the certificate of registration.

(2) Where the business carried on by a registered hotelier is discontinued, then the last monthly, quarterly or, as the case may be, annual return shall be for the period beginning with the month, quarter or as the case may be, year and ending with the date of discontinuance of the business.

(3) The returns to be furnished for different periods under provisions of this rule shall,

(i) where the period of the return ends with the end of the month, quarter or a year, be furnished on or before last day of the month immediately succeeding the month, quarter or year, as the case may be.

(ii) where the period for which the return is furnished does not end with the end of any month, quarter or year, be furnished within thirty days from the end of the period of the return.

**13. Method of payment.** — (1) Every payment of tax or penalty and balance of tax payable according to return and penalty payable under section 17 shall be accompanied by return in Form 8 and challan in Form 9.

(2) Every payment of tax or penalty or interest not referred to in sub-rule (1) and every payment of amount forfeited, composition money, fine imposed under section 18 shall be accompanied by challan in Form 9.

(3) The form accompanying the payment as aforesaid shall be duly filled in, signed and verified by the payer. The amount paid should be stated both in words and in figures in the space provided for that purpose in the respective Form.

(4) Payment shall be made into Government Treasury. The challan in Form 9 shall be filled up in quadruplicate. One copy of the challan shall be retained by the Treasury, one copy shall be sent by the Treasury Officer to the appropriate Assessing Authority and the other two copies shall be returned to the hotelier, duly signed in proof of payment.

(5) Subject to the provisions of sections 20 and 21, no payment as aforesaid shall be made to any Officer or authority appointed by or under the Act.

**14. Special provision for filing the returns for the first year from obtaining registration certificate.** — Notwithstanding anything contained in rule 11 and 12, every registered hotelier to whom registration certificate is granted for the first time under the Act, shall, until the expiry of a period of twelve months from the date of the grant thereof, furnish monthly returns and each such return shall be furnished on or before the last day of the month immediately succeeding.

**15. Reduction of receipt for levy of tax.** — A registered hotelier may, in respect of any receipt on which luxury tax is payable by him, either, —

(i) exclude the amount, if any, collected by him separately by way of tax from the receipt on which tax is leviable; or

(ii) where the tax is not separately collected, deduct from the receipt as per tariff charged, a sum calculated in accordance with the formula given in the Table hereunder: —

The formula shall be as follows:

|                               |         |
|-------------------------------|---------|
| Receipt as per tariff charged | R       |
| multiplied by "R" means the   |         |
| rate of tax.                  | 100 + R |

**16. Notice for payment of tax not paid according to return.** — When a hotelier has furnished a return under sub-section (2) of section 13 or a revised return under sub-section (4) thereof, but has not first paid into a Government treasury the whole of the amount of the tax or penalty or interest due, or the extra amount due according to such a return or, as the case may be, the revised return, as required under sub-section (3) or sub-section (4) of section 13 the concerned Luxury Tax Officer or the Assistant Commissioner of Luxury Tax as the case may be, may by notice in Form 10 served on him, require him to pay the amount due from him according to the return or, as the case may be, the revised return, but remaining unpaid, by a date specified in the notice.

**17. Assessment of tax and imposition of penalty.** — (1) The Appropriate Assessing Authority, when he thinks it necessary, may assess a registered hotelier in respect of a part of the year, if the business of the hotelier is closed on account of his death or for any other reason, or when there is a change in the status of the business. The Appropriate Assessing Authority may also assess a registered hotelier for a part of the year for any other good and sufficient reason.

The circumstances which necessitate the assessment of a registered hotelier for a part of the year shall be recorded in writing, either before or at the time of proceeding to such assessment.

(2) The Appropriate Assessing Authority, when he thinks necessary to make an assessment of tax of a registered hotelier under any of the sub-sections (2), (3) and (4) or under sub-section (6) of section 14, he shall cause to serve upon the hotelier a notice in Form 11.

(3) The Appropriate Assessing Authority, when he thinks necessary to make an assessment of tax of a hotelier under provision of sub-section (7) of section 14, he shall cause to serve upon the hotelier a notice in Form 11.



(4) A hotelier who has been served with a notice referred to in sub-rules (2) and (3) may prefer an objection in writing personally or through his authorised agent against any contemplated levy of tax or imposition of penalty. No fee shall be payable in respect of any such objection.

(5) After considering any objection raised by the hotelier or his authorised agent and any evidence produced in support thereof, the Appropriate Assessing Authority, shall, after giving the hotelier or his authorised agent, as the case may be, an opportunity of being heard, assess the amount of tax which he thinks is payable by the hotelier, and impose upon him under the provisions of the Act, a penalty to the extent to which it appears to him to be reasonable for contravention of any of the provisions of the Act.

(6) Every order of assessment shall be recorded in writing and shall be in Form 12 and, where the Appropriate Assessing Authority determines the turnover of receipts of a hotelier at a figure different from that shown in the returns of receipts submitted by the hotelier under the provisions of the Act and the rules made thereunder, the order shall state briefly the reasons therefor, but a failure to state the reasons shall not affect the validity of the assessment order.

(7) An order imposing a penalty under the provisions of the Act in respect of any period, may be incorporated in the order of assessment made under sub-rule (6), relating to that period.

**18. Joint and several responsibility for payment of tax.**— (1) Where a hotelier is a firm or other association of persons, the partners or members thereof shall be jointly and severally responsible for payment of the tax, penalty or any amount due under the Act or these rules.

(2) In case of dissolution of a firm, every partner thereof, and in case of discontinuance of an association or of partition of undivided families, every member thereof, shall be jointly and severally responsible for payment of tax due under the Act or these rules in respect of the business of the firm or the association, as the case may be, conducted before its dissolution or discontinuance.

**19. Where and how the payment should be made.**— (1) Any amount payable by a hotelier in respect of tax, penalty, composition money, registration fee, cost awarded by the Tribunal or any other dues, shall be paid in the appropriate Government Treasury. No cash payment of any such amount shall be accepted at any Luxury Tax Offices.

(2) Every such payment shall be accompanied by a challan in Form 9. Challan Forms shall be obtainable free of charge at the Luxury Tax Offices.

(3) Challan shall be filled up in quadruplicate. One copy of challan shall be retained by the Treasury, one copy shall be sent by the Treasury Officer to the Appropriate Assessing Authority and the other two copies shall be returned to the hotelier, duly signed in proof of payment.

**20. Escaped assessment, reassessment of tax, etc.**— (1) If the Appropriate Assessing Authority has reason to believe that any turnover of receipts chargeable to tax under the Act, has, in respect of any

year, escaped assessment, or has been under assessed, or assessed at a lower rate or that deduction has been wrongly made in an order of assessment made under section 14, the Appropriate Assessing Authority shall cause to serve upon the concerned hotelier within the time specified in sub-section (1) of section 16, a notice in Form 13 and after giving him reasonable opportunity of being heard and making such inquiries as it considers necessary, may proceed to assess or reassess the amount of tax due from such hotelier.

(2) The order of assessment or reassessment referred to in sub-rule (1) shall be made in writing in Form 12.

(3) Along with the order of assessment or reassessment referred to in sub-rule (2), a notice in Form 14 as referred to in rule 21 for demand of tax levied and penalty imposed if any, arising out of the said order, shall be served upon the hotelier.

**21. Payment of tax/penalty on assessment/reassessment etc.**— (1) The notice for payment, referred to in sub-section (6) of section 13 shall be in Form 14 if the demand is arising from the assessment of tax made under section 14 and in Form 14 if the demand is arising from assessment or reassessment of tax made under section 16.

(2) The notice referred to in sub-rule (1) shall specify the date on or before which the payment of demanded amount should be made in the Appropriate Government Treasury, and the date on or before which the receipted challan should be furnished to the Appropriate Assessing Authority, in proof of payment of the demanded amount.

(3) In cases wherein any amount is demanded by the Appropriate Assessing Authority by issue of an order, other than order of assessment or of reassessment such order shall specify the date on or before which the payment should be made and the date on or before which receipted challan should be furnished to the Appropriate Assessing Authority, in proof of the demanded amount.

(4) When the challan is furnished by the hotelier or person from whom any amount is demanded, either by issue of a notice or an order, the Appropriate Assessing Authority shall cause to make the necessary entries in the office record wherever necessary and shall place the same challan in the assessment case record or other office record as the case may be.

**22. Form of notice under section 18(2).**— The notice under sub-section (2) of section 18 shall be in Form 15 and the date fixed for compliance therewith shall not be earlier than fifteen days from the date of service thereof.

**23. Notice under section 18(1)(b).**— Where an order of forfeiture is made, the Commissioner shall by a notice placed on the notice board of his office publish the following details for the information of the persons concerned, namely:—

(i) the name, address and the Registration Certificate number of the hotelier in whose case the order is passed;

(ii) number and date of the order;

(iii) the amount forfeited;

(iv) the period for which the order is passed; and

(v) reasons for forfeiture.

**24. Assessment case record.** — (1) All papers relevant to the making of an assessment in respect of a hotelier shall be kept together and shall form an assessment case record.

(2) Assessment case record shall be preserved for twelve years next following the period to which the assessment relates or for three years next following the completion of last proceeding under the Act relating to the said period, whichever is later.

**25. Recovery of arrears.** — When a hotelier or a person, from whom any amount of tax or penalty has been demanded by issue of a notice or order, fails to pay the demanded amount, within the time specified in the notice or order, and in case of extension of time granted for making such payment, the concerned hotelier or person fails to pay the amount due within the extended date of payment, and in case of grant of facility to pay the demanded amount in instalments, the concerned hotelier or person fails to pay any of the instalments on due date, the Appropriate Assessing Authority shall proceed to issue, for the purpose of recovery of the arrears from the defaulter or other person responsible for the payment, a certificate of the amount due containing the following particulars, namely: —

- (a) full name and address of the defaulter;
- (b) the name of the person or persons, if any, responsible for the payment of amount due;
- (c) the sum to be recovered;
- (d) period to which the sum relates;
- (e) the provision of law under which the sum is recoverable as an arrear of land revenue;
- (f) the process by which the sum may be recovered;
- (g) the property against which the process may be executed;
- (h) the head of account to which the amount should be credited; and
- (i) any other information relevant for the purpose of recovery of the arrears.

(2) The certificate referred to in sub-rule (1) shall be the basis to proceed to recover the amount due as arrears of land revenue, in case such recovery is to be effected by the officer authorised by the Government under provision of sub-section (8) of section 13, and for the same purpose of recovery the relevant provisions contained in the Goa, Daman and Diu Land Revenue Code, 1968 (Act 9 of 1969) and Rules made thereunder shall be applicable.

(3) The certificate referred to in sub-rule (1) shall serve as requisition for the authority competent to make the recovery of the amount due as arrears of land revenue under the provisions contained in the Goa, Daman and Diu Land Revenue Code, 1968 (Act 9 of 1969) and rules made thereunder, in all cases wherein no officer is authorised by the Government to exercise the powers of a Collector under the said Goa, Daman and Diu Land Revenue Code, 1968, for

the purpose of recovering the dues as arrears of land revenue.

(4) In all cases wherein the defaulter or other person responsible for the payment of the amount due is residing or is having property outside the District, the Appropriate Assessing Authority shall send the certificate referred to in sub-rule (1) to the officer authorised by the Government under sub-section (8) of section 13, or to the Collector of the District if no officer is authorised under the said sub-section (8) of section 13, soliciting that the same may be sent to the Collector of the other District wherein the defaulter or person responsible for the payment of the dues is residing or is having property. Such certificate shall be sent by the Appropriate Assessing Authority himself, if he is the officer authorised by the Government under the said sub-section (8) of section 13.

Whenever the amounts of arrears recovered by the Collector of other District are remitted to the Appropriate Assessing Authority, the same Authority shall take immediate steps to enter the same amount into the Government Treasury.

(5) Certificate referred to in sub-rule (1) shall be issued in respect of each defaulter or person responsible for payment of arrears.

(6) The officer referred to in sub-rule (2) and the Authorities referred to in sub-rules (3) and (4), as the case may be, shall keep informed the Appropriate Assessing Authority about the steps taken in the matter of recovery of the arrears when such information is called for by the same Appropriate Assessing Authority, and shall report to him, as soon as the recovery is made, the amount recovered giving the particulars of the same recovery, namely, the date on which the recovery is made, the name of the Treasury wherein the amount is entered, and the date of challan under which the amount is paid into the Treasury.

(7) On the basis of the report of payment referred to in sub-rule (6) received from the concerned Authorities, the Appropriate Assessing Authority shall cause to make the necessary entries in the assessment case record of the hotelier and other office record maintained.

**26. Refund.** — (1) When any refund arises from an order of assessment made under section 14, or from an order passed in appeal, revision, or review under section 33, and the amount to be refunded does not exceed five hundred rupees, the Appropriate Assessing Authority shall forthwith proceed to refund such amount by cash to the person concerned by issue of refund voucher in Form 16. However, before proceeding to refund any amount to such person, the Appropriate Assessing Authority shall, firstly, verify if any amount due by the hotelier is left unpaid by him and, in such case, shall adjust, by issue of an order, the amount to be refunded towards the amount due from the hotelier on the date of adjustment, and thereafter shall refund the balance, if any.

(2) When the amount of refund arising from any of the contingencies referred to in sub-rule (1) exceeds five hundred rupees, the Appropriate Assessing Authority shall obtain the sanction of the Assistant Commissioner of Luxury Tax before proceeding to refund such amount. For the same purpose,

he shall submit the case record of the hotelier stating full facts which have originated the refund. He will also inform if any adjustment is necessary towards the recovery of any amount due from the hotelier. On receipt of the sanction order from the Assistant Commissioner of Luxury Tax, the Appropriate Assessing Authority shall refund forthwith to the hotelier the amount as sanctioned by the order of the Assistant Commissioner of Luxury Tax, and the same refund shall be made in the same manner as is provided in sub-rule (1) in respect of refunds of amounts not exceeding five hundred rupees.

(3) (a) The refund referred to in sub-section (2) of section 22, shall not be made, unless the claim for refund is made by the hotelier, within 12 months from the date of assessment under the Act, which has motivated the refund, or within 6 months from the date of any final order passed on an appeal or revision or review under section 33. The application for refund shall be addressed to the Assistant Commissioner of Luxury Tax who will be competent to pass the necessary order, either granting the refund in whole or in part, or rejecting the same.

(b) On receipt of the application for refund referred to in the preceding clause (a), the Assistant Commissioner of Luxury Tax may call the record of the hotelier from the Appropriate Assessing Authority, and require the same Authority to state the matter, and inform him if any adjustment of the amount to be refunded is necessary towards the recovery of any amount due from the hotelier.

(c) On receipt of the order from the Assistant Commissioner of Luxury Tax granting the refund in whole or in part, the Appropriate Assessing Authority shall refund to the hotelier the amount so granted by the order of the Assistant Commissioner of Luxury Tax, in the same manner as provided in sub-rule (1) in respect of refunds referred to therein.

(4) When an order is passed by the Commissioner of Luxury Tax determining that any amount of tax or penalty is unduly paid by a hotelier, the Appropriate Assessing Authority, on receipt of the same order, shall forthwith refund to the hotelier the amount as determined in the said order of the Commissioner of Luxury Tax, in the same manner as is provided in sub-rule (1), for refund referred to therein.

27. *Production of accounts, registers etc.* — When the Commissioner require any hotelier to produce any accounts or documents or to furnish any information under section 27, he shall issue a notice therefor in Form 17.

28. *Inspection of Accounts, registers etc.* — Unless the Commissioner deems it necessary to make a surprise visit, he shall give reasonable notice in writing to the hotelier of his intention to inspect the accounts, registers, documents or bills of such hotelier or any cash kept by him at his hotel and in fixing the date, time and place for the purposes, shall, as far as possible, have due regard to the convenience of the hotelier.

29. *Retention of books of accounts, registers and documents seized.* — If the Commissioner seizes any books of accounts, registers or documents of any hotelier under section 27 he shall not retain them for more than thirty days without recording his reasons in writing for so doing:

Provided that, where an officer below the rank of Assistant Commissioner of Luxury Tax seizes any books, registers or documents, by virtue of powers of the Commissioner under section 27 delegated to him, he shall not retain them, or cause them to be retained, for a period exceeding fifteen days unless an officer not below the rank of a Assistant Commissioner of Luxury Tax having jurisdiction over the local area in which the place of business of the hotelier is situated, for reasons to be recorded in writing has authorised the retention of the books, registers or documents so seized for a longer period upto thirty days:

Provided further that, such longer period shall not be more than thirty days at a time.

30. *To whom appeal shall be made.* — An appeal against an order of assessment or reassessment passed by an appropriate assessing authority shall lie to the Assistant Commissioner (hereinafter referred to as Appellate Authority), and a second appeal against an order in appeal shall lie to the Tribunal.

31. *How the memorandum of appeal shall be presented.* — The memorandum of appeal shall be drawn up in duplicate in Form 18 and after being signed either by the hotelier or a person duly authorised by him in that behalf filed before or sent by registered post to the Appellate Authority or Tribunal as the case may be.

32. *What shall accompany the memorandum of appeal.* — (1) The memorandum of appeal when presented to the Appellate Authority shall bear court-fee stamps of the amount prescribed in rule 43 and shall be accompanied by a certified copy of the order appealed against. It shall further be endorsed by the appellant or his agent duly authorised as follows: —

(a) that the amount of tax assessed or reassessed and the penalty (if any) imposed, or the tax and penalty admitted to be due has been paid; and

(b) that to the best of his knowledge and belief the facts set out in the memorandum are true.

(2) The memorandum of appeal when presented to the Tribunal shall bear the court-fee stamps of the amount prescribed in rule 43 and shall be accompanied by a certified copy of the order appealed against and also by necessary document in proof of payment of tax or penalty or both that may be due as per appeal order passed by the Appellate Authority and it shall further be endorsed by the appellant or his agent duly authorised as follows:

“that to the best of his knowledge and belief the facts set out in the memorandum are true.”

33. *Stay of recovery of tax assessed/reassessed or penalty by Appellate Authority.* — Pending the final decision of an appeal filed under sub-section (1) of section 33, the recovery of any tax assessed or reassessed or penalty imposed under the Act and not admitted by the assessee to be due from him, shall be stayed, if so directed by the Appellate Authority, and not otherwise, on such terms or conditions as may be specified in the direction.

34. *Summary rejection of appeals etc.* — The appeal may be summarily rejected if the appellant after being given an opportunity to comply with



any of the requirements of rules 31 and 32 or being directed to furnish security, under proviso to sub-section (4) of section 33, fails to comply with the requirements of rules 31 and 32 or furnish security, or for any other sufficient reasons:

Provided that when an order of summary rejection is made on any ground other than non-compliance of provisions of rules 31 or 32 or non-furnishing of security, demanded under sub-section (4) of section 33 the reasons for such summary rejection should be stated in the order.

**35. Fixing the date for hearing of appeal.**—If the Appellate Authority does not reject the appeal summarily, he shall fix a date for hearing and notify the same to the parties.

**36. Hearing and recording of evidence.**—If the Appellate or Revising Authority so desires, it may depute an Officer or Inspector to hear and record the evidence produced by or on behalf of the hotelier or to make such enquiries as it may direct. The Officer or Inspector so deputed will have the authority to conduct such enquiries on the spot as he may consider necessary for the case.

**37. Application for revision or review.**—(1) The provisions of rules 31 and 32 shall apply mutatis mutandis to every application for revision:

Provided that the provisions of clause (a) of sub-rule (1) of rule 32 shall not apply to an application for revision of any order other than an order of assessment or re-assessment, made under section 14 or section 16 and the appellate order made under section 33 as the case may be.

(2) No application for review of an order shall be entertained, unless it is presented within 30 days from the date of such order and no application for revision of an order shall be entertained unless it is presented within 60 days from the date of such order:

Provided that an application for review or revision may, after the period so specified be entertained if the applicant satisfies the authority to which such application is made that he had sufficient cause for not presenting the application within such period.

*Explanation:* In computing the period of limitation prescribed in this rule for revision of an order, the time requisite for obtaining a copy of the order sought to be revised shall be excluded.

**38. Notice for hearing the application for revision or review.**—(1) Notice of the date fixed for hearing an application for revision or review shall be given to the petitioner and the Appropriate Assessing Authority.

(2) Where any person appointed under section 3 proposes to revise or review any order of his own motion, he shall give the hotelier as well as the Appropriate Assessing Authority an opportunity of being heard.

**39. Order of higher authorities shall be binding on subordinate authorities.**—(1) The orders passed by the Appellate or Revising Authorities shall supersede the orders of any subordinate authorities and shall be binding on them. Similarly,

the reviewing or rectification order passed by an Authority shall supersede or modify, as the case may be, the initial order passed by the same authority.

(2) A copy of any order passed upon any appeal or application for revision shall be sent to the officer whose order forms the subject matter of the appeal or revision proceedings.

**40. Review of orders.**—(1) When any person appointed under section 3 or the Tribunal constituted under section 4 reviews any order under sub-section (4) of section 33 such person or the Tribunal, as the case may be, shall record reasons therefor.

(2) When any Appropriate Assessing Authority reviews any order he shall send a copy of the order and of the statement of reasons to the Assistant Commissioner.

**41. Notice for rectification of mistake under section 36.**—The notice required to be given under section 36 shall be in Form 19.

**42. Service of orders and notices.**—(1) The orders and notices under the Act or under these rules shall be served by one of the following methods, namely:

(a) by delivery by hand of a copy of the order or notice to the addressee or to a person declared by him in Form 7 or to his agent duly authorised in this behalf by him or to a person regularly employed by him in connection with the business in respect of which he is registered as a hotelier, or to any adult male member of his family residing with the hotelier;

(b) by post:

Provided that if upon an attempt having been made to serve any such notice by either of the above said methods, the luxury tax authority concerned has reasonable grounds to believe that the addressee is evading the service of notice or that, for any other reason which in the opinion of such authority is sufficient, the notice cannot be served by any of the above mentioned methods, the said authority after recording the reason therefor shall—

(A) in the case of an addressee on whom an attempt has been made to serve the notice by post but the notice is returned undelivered by the postal authority for want of proper address or on the ground that the addressee could not be found, cause the notice to be published in a local newspaper.

(B) in other cases, cause the notice to be served by fixing a copy thereof,—

(i) if the addressee is a hotelier, on some conspicuous part of the hotelier's office or the building in which the hotelier's office is located or upon conspicuous part of the place of the hotelier's business last intimated to the said authority by the hotelier or of the place where the hotelier is known to have last carried on business, or

(ii) if the addressee is not a hotelier, on some conspicuous part of his residence or office or the building in which his residence



or office is located, and such service or publication shall be deemed to be as effectual as if notice has been served on the addressee personally:

Provided further that where the officer at whose instance the notice is to be served is on enquiry satisfied that the said office, building, place or residence is known not to exist or is not traceable, such officer may by order in writing dispense with the requirement of service of the notice under clause (B) of the last preceding proviso.

(2) When the officer serving an order or notice, delivers or tenders copy of the order or notice to the hotelier or addressee personally or to any of the persons referred to in paragraph (a) of sub-rule (1), he shall require the signature of the person to whom the copy is so delivered or tendered or an acknowledgement of service endorsed on the original order or notice.

When the notice is served by affixing a copy thereof in accordance with the first proviso to sub-rule (1), the officer serving it shall return the original to the Luxury Tax Authority which issued the notice with a report endorsed thereon or annexed thereto, stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the addressee's office or residence is located or his place of business was identified, and in whose presence the copy was affixed. The said officer shall also obtain the signature or thumb impression of the person identifying addressee's residence or office or building or place of business, on his report.

(3) When service is made by post, the service shall be deemed to be effected by properly addressing or preparing the order or notice and posting it by registered post with acknowledgement due, and unless the contrary is proved, the service shall be deemed to have been effected at the time at which the order or notice would be delivered in the ordinary course of post.

43. *Payment of fees.*—The following fees shall be payable in court-fee stamps:—

- |   |           |
|---|-----------|
| (i) On memorandum of appeal against an order of assessment with or without penalty, or of penalty or of forfeiture... | Rs. 25.00 |
| (ii) On an application for revision to the Commissioner ...   | Rs. 30.00 |
| (iii) On any application for revision to the Government ...   | Rs. 40.00 |
| (iv) On any other application or petition for relief to any authority under the Act or the rules ...                  | Rs. 5.00  |
| (v) On application for grant of copies vide sub-rule (2) of rule 48 ...   | Re. 1/-   |
| (vi) On a memorandum of appeal to the Tribunal ...  | Rs. 60.00 |

44. *Particulars to be specified in bill or cash memorandum.*—Every hotelier who is required by section 25 to issue a bill or cash memorandum shall

specify, in the bill or cash memorandum issued by him, the full name and style of his business, the address of his place of business and the number of his certificate of registration and the particulars of the receipts.

45. *Preservation of books of accounts, registers, etc.*—Every registered hotelier and every hotelier on whom a notice has been served under sub-section (1) of section 26, shall preserve all books of accounts, registers and other documents including the cash memoranda, invoices, vouchers, and other documents relating to the receipts, for a period of not less than 5 years from the expiry of the year to which they relate.

46. *Form of authority under section 43.*—The authority to attend before any Luxury Tax Authority in connection with any proceeding under the Act shall be in Form 20.

47. *Authority of agent to continue.*—An authority given to an agent shall continue to be valid for the purpose of appearance in proceedings in an appeal or revision in respect of an order passed in the proceeding in respect of which such authority was given:

Provided that, a separate authority shall be furnished for appearance in proceedings relating to each period for which a separate order of assessment is required to be made or has been made under section 14 or 16.

48. *Copies of documents and order.*—(1) Any person who is a party to a proceeding under the Act or under these rules may apply to the appropriate authority having jurisdiction in respect of such proceeding or having the custody of the records pertaining thereto, for a certified copy of a document produced or filed in such proceeding or of an order passed by such authority.

(2) An application made under sub-rule (1) shall be accompanied by a fee of one rupee in Court-fee stamp and a deposit of an amount to cover the cost of preparing certified copies at the rate of Re. 1/- for every 100 words or part thereof. The amount calculated according to the above said scale of fees shall be retained by the authority as copying fees and the amount, if any, by which the amount deposited exceeds the amount of copying fees so retained shall be refunded to the applicant at the time of delivering the copy:

Provided that, the applicant shall, if the amount deposited by him is not found to be sufficient to cover the amount of copying fees, pay the deficit before taking delivery of the copy.

49. *Nomination of Head office in the case of a hotelier having more than one place of business.*—

(1) Where a hotelier has within the State more than one place of business (hereinafter referred to as 'branches'), he shall nominate one of such branches as the head of office of the business for the purpose of this rule.

(2) The hotelier shall intimate the nomination under sub-rule (1) to all the Appropriate Assessing Authorities, within whose jurisdiction such branches are situated, together with the situation thereof, before the close of any year in which business is done in one or more of such branches.

(3) In a case falling under this rule, if the hotelier fails to nominate one of the branches to be the head office, the Commissioner may nominate one of such branches to be the head office for the purpose of this rule.

(4) All applications, returns or statements prescribed under the Act or these rules shall be submitted in respect of all the branches jointly by the head office to the Appropriate Assessing Authority.

(5) The turnover for the whole business shall be the aggregate of the turnover of receipts of all the branches.

(6) The person in charge of each branch shall at all reasonable time, on demand by the Appropriate Assessing Authority, furnish the name and the address of the head office, and intimate whether or not his branch returns of turnover of receipts have been despatched to such head office.

50. *Special provisions in the case of hoteliers having more than one place of business.*—(1) In the case of the hotelier having more than one place of business in the State,—

(a) all applications, including applications for the grant or renewal of certificates, shall be made;

(b) all returns of turnover, of receipts, which shall include the turnover of receipts of all such places of business shall be submitted; and

(c) all notices and orders, required or permitted by the Act or these rules to be served on any hotelier, shall be issued to and served on the person in charge of the head office referred to in rule 49.

(2) A notice, or order, issued to or served on the person in charge of such head office, shall be deemed to have been issued to and served on all branches of the hotelier concerned.

51. *Superintendence and control of the administration under the Act.*—(1) (a) The Government shall superintend the administration and the collection of tax leviable under the Act.

(b) Subject to the general control and superintendence of the Government, the Commissioner shall control all officers empowered under the Act.

(c) Save as aforesaid and subject to the control of the Commissioner, the Assistant Commissioner shall control all other officers empowered under the Act.

(2) The Luxury Tax Officer or Assistant Luxury Tax Officer in charge of an area shall be charged with the duty of carrying out the provision of the Act, subject to the control of and direction of the Government, Commissioner and Assistant Commissioner.

52. *Jurisdiction.*—(1) For implementing the provisions of the Act and these rules, the State shall be divided into the following six wards comprised of the areas noted against each:—

- (i) Panaji ward—Taluka of Tiswadi;
- (ii) Mapusa ward—Talukas of Bardez, Pernem, Bicholim and Satari;
- (iii) Margao ward—Talukas of Salcete and Canacona;
- (iv) Vasco da Gama ward—Taluka of Mormugao;
- (v) Ponda ward—Taluka of Ponda.

(vi) Curchorem ward—Talukas of Quepem and Sanguem.

53. *Compounding of offences.*—(1) Subject to the limitations contained in the Act, the Commissioner may decide to accept, on application from any person a sum by way of composition of an offence committed by him under the Act or these rules, either before or after the commencement of the proceedings in respect of such offence.

(2) On taking a decision under sub-rule (1), the Commissioner, shall, if there are no reasons to the contrary, make an order in writing specifying therein—

(a) the sum determined by way of composition;

(b) the date on or before which the sum shall be paid into the Government Treasury;

(c) the authority before whom and the date on or before which a receipted challan shall be produced in proof of such payment; and

(d) the date on or before which the person shall report the fact to the Commissioner.

(3) The Commissioner shall send a copy of such order to the person concerned and also the authority referred to in clause (c) of sub-rule (2).

54. *Penalty.*—A breach of any of these rules shall be punishable with fine which may extend to one thousand rupees and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the continuance of the offence.

#### FORM 1

[See rule 3(1)(a)]

#### Basic information of accommodation and tariff

1. Name of Hotel ...
2. Address of Hotel ...
3. Telephone Number ...
4. Name of Proprietor ...
5. Name of Managing Director/Manager ...
6. Accommodation capacity and Tariff ...
7. Registration Certificate No.

| Room        |        | No. of beds | Tariff    |
|-------------|--------|-------------|-----------|
| Type        | Number |             |           |
| Single      |        | Double      | Single    |
| Double      |        | occupancy   | occupancy |
|             |        | (a)         | (b)       |
| <hr/>       |        |             |           |
| Suite       |        |             |           |
| Others      |        |             |           |
| Grand Total |        |             |           |

Signature ...

Name ...

Designation ...

Date:

I, the above named Shri ... residing at ... do hereby solemnly affirm and say that the contents of the above return are true to the best of my information and belief.

Place: ...

Dated: ...

Signature of Hotelier.

FORM — 2

[See rule 3(1)(b)]

Daily Account of Occupancy of Rooms and Collection of Tax

(N. B.) — (Separate entry should be made in respect of each person).

Name of Hotel ...

| Sl. No. | Name of the guest | Age | Nationality | No. of the room occupied | Rate of charges for accommodation for residence per day | Arrival date<br>time | Departure date<br>time |
|---------|-------------------|-----|-------------|--------------------------|---|----------------------|------------------------|
| 1       | 2                 | 3   | 4           | 5                        | 6   | 7                    | 8                      |

| Period of stay of each guest | Total amount of charges for residential accommodation | Charges paid by guest in foreign currency or Indian currency | No. of guests who occupied the room of accommodation in hotel | (a) No. and date of bill<br>(b) No. and date of cash memo | Amount of luxury tax collected | Remarks |
|------------------------------|---|--|---|---|--------------------------------|---------|
| 9                            | 10  | 11   | 12  | 13  | 14                             | 15      |

Signature ...

Name ...

Designation ...

Date: ...

I, the abovenamed Shri ... residing at ... do hereby solemnly affirm and say that the contents of the above return are true to the best of my information and belief.

Place: ...

Signature of Hotelier.

Dated: ...

FORM — 3

[See rule 3(1)(c)]

Monthly Abstract of Collection and Remittance of Luxury Tax

Name of the Hotel ...

| Month | Total No. of guests | Total charges recovered for residential accommodation | Total luxury tax collected | Luxury tax paid to Government |                    |         | Remarks |
|-------|---------------------|---|----------------------------|-------------------------------|--------------------|---------|---------|
|       |                     |   |                            | Amount                        | Chalan No.<br>Date | Balance |         |
| 1     | 2                   | 3   | 4                          | 5(a)                          | 5(b)               | 5(c)    | 6       |

Signature ...

Date ...

Designation ...

Dated ...

I, the above named Shri ..., residing at ... do hereby solemnly affirm and say that the contents of the above return are true to the best of my information and belief.

Signature of Hotelier.

Place ...

Dated ...



## FORM — 4

[See rule 4(1) and (4)]

Serial No. ...

**Application for registration under Section 9 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988**

To,

The Registering Authority,

...

...

\*I, ..., carrying on the proprietary business known as ...

\*I, ..., the ... (state here capacity such as Partner, Manager, Managing Trustee, Director, Secretary, Principal, Officer) of ... (state here the name of the firm, company, local authority, corporation, society, club, association of individuals, Hindu undivided family or trust) carrying on the business known as ...

\*I, ..., the officer-in-charge of the business known as ... carried on by the Government of the State of .../Central Government, whereof the \*only/\*chief place of business within the jurisdiction of Luxury Tax Officer, ... in the district of ... is situated at Room/Flat No. ..., Name of building ..., Municipal No. of building ..., Ward/Locality ..., Road ... Village ..., Post Office ..., Taluka ..., hereby apply for registering me/ /the said firm, company, local authority, corporation, society, club, association of individuals, Hindu undivided family, trust or Government under section 8 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988.

2. \*The name and permanent residential address of the proprietor/\*The names and permanent residential addresses of all the partners of the business or of all the members of the managing committee of the society, club or other association or of all persons having any interest in the business (including the members of a Hindu undivided family business), their age and father's names are as follows— (not to be filled in, if the applicant is a body corporate incorporated under any law or a department of Government):—

| Surname | Name | Father's name | Age | Permanent residential address |
|---------|------|---------------|-----|-------------------------------|
| 1       | 2    | 3             | 4   | 5                             |

(If more than 5 names, the above particulars should be entered in a separate sheet which should be affixed to this form duly signed and dated by the applicant).

3. \*I, ... \*was/\*was not formerly

\*The said@ ... \*were/\*were not registered under the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988. The details of certificate of the said registration are as follows:—

Registration Certificate No. ...

Date of issue ...

Date of cancellation ...

4. \*I, ... \*am/\* am not registered

\*The said@ ... \*are/\*are not registered under the Goa, Daman and Diu Sales Tax Act, 1964. The details of certificate of the said registration are as follows:—

Registration Certificate No. ...

Date of issue ...

Effect of the Registration ...

5. Date of commencement of business ...

6. The application for registration is made on account of—

\*(a) having commenced the business since ... and the liability to pay tax in respect thereof under the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 having commenced with effect from ...

\*(b) Shifting of place of business from ... to ... with effect from ...

\*(c) Change in the constitution of the business from ... to ... with effect from ...

\*(d) \*part/\* entire transfer of business known as M/s. ... with effect from ...

7. The accounts of the said business are kept as per \* the ... financial year/\* the accounting year starting on ... and ending on ...

8. The accounts of the said business are kept in the ... language.

9. \*I, ... have additional

\*The said † ... has place/places of business at the addresses enumerated below and have/has no other place of business in the State of Goa.

| Name and style of business at the additional place of business | Full address of the additional place of business | Registration Certificate (Luxury Tax) No. and its date of issue, if applicable |
|--|--|--|
| 1  | 2  | 3  |

10. A copy of my recent photograph is furnished with this application as required by sub-rule (6) of rule 4.

11. The above statements are true to the best of my knowledge and belief.

Place: ...

Signature ...

Dated: ...

Status and authority therefor ...

12. Declaration by partners of a firm:—

We, the withinsigned, hereby declare that we are carrying on the business in partnership known as ... at ... and other places in the State of Goa, and we state that the statements contained in this application for the registration of the said partnership firm and this declaration are true to the best of our knowledge and belief:—

| Sr. No. | Full name of each partner including his name, father's name and surname | Permanent residential address | Extent of share in the partnership | Names and addresses of all other businesses in which the partner has any share of interest | Signature |
|---------|---|-------------------------------|------------------------------------|--|-----------|
| 1       | 2   | 3                             | 4                                  | 5  | 6         |

Place: ...

Dated: ...

\* Strike out whichever is not applicable.

† State here firm, company, local authority, corporation, society, club, association, of individuals, Hindu undivided family, trust or Government.

† To be signed by the hotelier or any person duly authorised by him.

(For office use only)

Date on which called ...

Place at which called ...

Officer before whom called ...

Signature of receiving Officer.

## ACKNOWLEDGEMENT

Received an application in Form 4 from ... for registration under section 9 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988.

Sr. No. ...

Date on which the applicant is called ...

Place at which the applicant is called ...

Officer before whom the applicant is called ...

Signature of receiving Officer.

Dated: ...

## FORM 5

(See rule 5)

## Certificate of Registration under section 9(3) of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988

No. ...

District ...

This is to certify that \*Shri/\*Messrs. ... † the ... who/which is carrying on the business known as ..., whereof the \*only/\*chief place of business in the District of ..., is situated at Room/Flat No. ..., Name of the Building ... Municipal No. of the Building ..., Ward/Locality ... Road ..., Village ... Post Office ... Taluka ..., has been registered as a hotelier under section 9 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 with effect from ...

This hotelier has additional place/places of business at the address/addresses specified below:—

...

...

...

Signature ...

Registering Authority

Seal of Registering Authority.

Place ...

Dated ...

(The registering authority will sign against the last entry at the time of issuing the Certificate and against any subsequent exclusion, addition or other amendment).

\* Strike out whichever is not applicable.

† State here the name of Hindu undivided family/firm/company/Corporation/society/club, association of individuals/local authority/trust/Government etc.

## FORM 6

[See rule 7(1)]

## Application for cancellation of Registration under Section 9(5) of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988

To ...

The Registering Authority,

...

...

\* I, ... who am/ \* I ... on behalf of ... (here state the name of registered hotelier) who is carrying on the business

known as ... holding a certificate of registration bearing number ... under the Goa Tax on Luxuries (Hotels and Lodging Houses, Act, 1988 whose \*only/\*chief place of business in the district of ... is situated at (full address) ... post office ... hereby apply for the cancellation of the said certificate of registration under rule 7 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988 on account of \* (a) the said business having been discontinued with effect from ... \* (b) the said business having been transferred in accordance with the section 8(4) with effect from ... \* (c) the following change having been effected in the ownership of the said business, with effect from ... \* (d) the said business having been disposed of wholly as under with effect from ... \* (e) the additional place of business having been discontinued with effect from ... \* (f) the place of business having been shifted to the following address, with effect from ... \* (g) the following other reasons:—

...

...

My present address is as under:

...

...

I ... do hereby declare that what is stated herein is true to the best of my knowledge and belief.

Place ...

Signature † ...

Date ...

Status ...

\* Strike out whichever phrase/clause is not applicable.

† To be signed by the hotelier or any person duly authorised by him.

## ACKNOWLEDGEMENT

Received an application in form-6 signed by Shri ... dated ... for cancellation of certificate of registration.

No. ...

Dated ...

Serial No. ...

Receiving Officer.

## FORM — 7

(See rule 8)

## Revised Declaration under section 28 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988

I/We, ... of ... carrying on the business known as ... at ... and \*other place in the State of Goa at ... and liable to pay the tax under the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988, do hereby declare \*in supersession of my/our previous declaration dated ... that

\*I/We/myself/ourselves am/are the owner/owners of the hotel in which the abovesaid business is being carried on by me/us.

\*The hotel in which the abovesaid business is being carried on by us is owned by the following person/persons: —

| Serial No. | Full name/names of the person/persons who owns/own the hotel | Constitution of the owner (i.e. individual firm, body Corporate etc.) | Full address of the owner | Signature of the owner |
|------------|--|---|---------------------------|------------------------|
| 1.         |  |   |                           |                        |
| 2.         |  |   |                           |                        |
| 3.         |  |   |                           |                        |

I/We do hereby declare that what is stated hereinabove is true to the best of my/our knowledge and belief.

Place ... Signature/s ...  
Dated ... Status ...

\*Strike out if not applicable.

#### FORM — 8

[See rules (11) and (13)]

Luxury Tax R. C. No.

**Return-cum-Chalan of tax payable by a Hotelier under the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988**

(All figures should be rounded off to the nearest rupee)

Name and full address of the hotelier ...  
Luxury Tax R. C. No. ...  
G. S. T. R. C. No. if held ...  
Period from ... to ...

#### PART I

Computation of turnover of receipt liable to tax

1. Total turnover of receipts of the hotelier during the period.

(This should be calculated on the basis of tariff rates, giving regard to section 5(4) of the Act).

Deduct: —

(A) Turnover of receipts, where the charge for luxury provided in the hotel is less than one hundred rupees

(B) Turnover of receipts, on which tax is not payable on account (other than (A) above) of

2. Net turnover of receipts liable to tax

#### PART II

Calculation of tax payable

#### 3. Calculation of tax —

| Serial No. | Categories of receipts, which are the constituents of turnover at Item No. 2 | Tax rate                         | Turnover of receipts | Deductions under rule 15 | Balance turnover of receipts liable to tax | Tax payable at the rate specified in Col. (3) |
|------------|--|----------------------------------|----------------------|--------------------------|--|---|
| (1)        | (2)  | (3)                              | (4)                  | (5)                      | (6)  | (7)   |
|            | Where the charge for luxury is —   |                                  |                      |                          |  |   |
| 1.         | less than Rs. 100/-  | Nil                              |                      |                          |  |   |
| 2.         | Rs. 100/- or more but does not exceed Rs. 500/- per day                      | 5%                               |                      |                          |  |   |
| 3.         | exceeds Rs. 500/- per day  | 10%                              |                      |                          |  |   |
| Total      |  | (Net turnover as per Item No. 2) | (Total tax payable)  |                          |  |   |

#### PART III

Amount payable/refundable as per the return

#### 4. Total tax payable as per Part-II

Deduct: —

(A) Amount credited under Refund Adjustment Order No. ... dated ... Rs. ...

(B) Refund of Rs. ... due as per previous return for the period from ... to ... adjusted against tax payable in this return.

(C) Amount paid by —

Chalan No. ..., dated ... Rs. ...

Chalan No. ..., dated ... Rs. ...

(D) Total amount deducted on account of (A), (B) and (C) above. Rs. ...

5. Net amount payable ...  
6. Net amount refundable, if any ...  
7. Interest under section 17 ...  
8. Penalty under section ...  
9. Amount payable/refundable as per this return ...

Amount paid with this Return-cum-Challan (in figures) ... (in words) ...

Amount paid in Cash/by Cheque No. ..., dated ... of ... Bank.

The above statement is true to the best of my knowledge and belief.

Place ... Signature ...

Dated ... Status ...

#### For treasury use only

Received Rs. ... (Rupees ...)  
(in figures) (in words)

Date of entry ... Challan No. ...

Treasurer/Accountant,  
Treasury Officer/Agent or Manager.



QUADRUPLICATION

FORM — 9  
[See rule 13(4)]

## CHALAN

(To be sent by Treasury  
to the respective Luxury  
Tax Officer)

Challan for the Treasury

THE GOA TAX ON LUXURIES  
(HOTELS AND LODGING HOUSES)  
ACT, 1988[See rule 13 of the Goa Tax on  
Luxuries (Hotels and Lodging  
Houses) Rules, 1988]0045 Other Taxes and Duties on Commo-  
dities and services —105 Luxury Tax (ii) Tax on accommoda-  
tion (Hotels and Lodging Houses).Name and full Address of the  
hoteller ...

Luxury Tax R. C. No. ...

G. S. T. R. C. No. if held ...

Period from ... to ...

Tax Rs. ...

Interest U/s. Rs. ...

Penalty U/s. Rs. ...

Total Amount Rs. ...

Amount paid with the Return-cum-Challan

(in figures) ...  
(in words) ...Amount paid in cash/by cheque No. ...  
... dated ...

of Bank ...

Place ... Signature ...

Dated ... Status ...

For Treasury use only

Received Rs. ...  
(in figures)Rs. ...  
(in words)Date of entry ...  
Challan No. ...Treasurer/Accountant,  
Treasury Officer/Agent  
or Manager.

TRIPPLICATE

FORM — 9  
[See rule 13(4)]

## CHALAN

(For the Treasury)

Challan for the Treasury

THE GOA TAX ON LUXURIES  
(HOTELS AND LODGING HOUSES)  
ACT, 1988[See rule 13 of the Goa Tax on  
Luxuries (Hotels and Lodging  
Houses) Rules, 1988]0045 Other Taxes and Duties on Commo-  
dities and services —105 Luxury Tax (ii) Tax on accommoda-  
tion (Hotels and Lodging Houses).Name and full Address of the  
hoteller ...

Luxury Tax R. C. No. ...

G. S. T. R. C. No. if held ...

Period from ... to ...

Tax Rs. ...

Interest U/s. Rs. ...

Penalty U/s. Rs. ...

Total Amount Rs. ...

Amount paid with the Return-cum-Challan

(in figures) ...  
(in words) ...Amount paid in cash/by cheque No. ...  
... dated ...

of Bank ...

Place ... Signature ...

Dated ... Status ...

For Treasury use only

Received Rs. ...  
(in figures)Rs. ...  
(in words)Date of entry ...  
Challan No. ...Treasurer/Accountant,  
Treasury Officer/Agent  
or Manager.

DUPLICATE

FORM — 9  
[See rule 13(4)]

## CHALAN

(To be furnished by the  
payer to the respective  
Assessing Authority)

Challan for the Treasury

THE GOA TAX ON LUXURIES  
(HOTELS AND LODGING HOUSES)  
ACT, 1988[See rule 13 of the Goa Tax on  
Luxuries (Hotels and Lodging  
Houses) Rules, 1988]0045 Other Taxes and Duties on Commo-  
dities and services —105 Luxury Tax (ii) Tax on accommoda-  
tion (Hotels and Lodging Houses).Name and full Address of the  
hoteller ...

Luxury Tax R. C. No. ...

G. S. T. R. C. No. if held ...

Period from ... to ...

Tax Rs. ...

Interest U/s. Rs. ...

Penalty U/s. Rs. ...

Total Amount Rs. ...

Amount paid with the Return-cum-Challan

(in figures) ...  
(in words) ...Amount paid in cash/by cheque No. ...  
... dated ...

of Bank ...

Place ... Signature ...

Dated ... Status ...

For Treasury use only

Received Rs. ...  
(in figures)Rs. ...  
(in words)Date of entry ...  
Challan No. ...Treasurer/Accountant,  
Treasury Officer/Agent  
or Manager.

ORIGINAL

FORM — 9  
[See rule 13(4)]

## CHALAN

(To be retained  
by the payer)

Challan for the Treasury

THE GOA TAX ON LUXURIES  
(HOTELS AND LODGING HOUSES)  
ACT, 1988[See rule 13 of the Goa Tax on  
Luxuries (Hotels and Lodging  
Houses) Rules, 1988]0045 Other Taxes and Duties on Commo-  
dities and services —105 Luxury Tax (ii) Tax on accommoda-  
tion (Hotels and Lodging Houses).Name and full Address of the  
hoteller ...

Luxury Tax R. C. No. ...

G. S. T. R. C. No. if held ...

Period from ... to ...

Tax Rs. ...

Interest U/s. Rs. ...

Penalty U/s. Rs. ...

Total Amount Rs. ...

Amount paid with the Return-cum-Challan

(in figures) ...  
(in words) ...Amount paid in cash/by cheque No. ...  
... dated ...

of Bank ...

Place ... Signature ...

Dated ... Status ...

For Treasury use only

Received Rs. ...  
(in figures)Rs. ...  
(in words)Date of entry ...  
Challan No. ...Treasurer/Accountant,  
Treasury Officer/Agent  
or Manager.

## FORM 10

(See rule 16)

**Notice for payment of tax due according to a Return under section 13 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988**

To,

of ...

Registration Certificate No. ...

Gentleman/Sir/Madam,

Whereas the return under section 13 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 for period from ... to ... has been furnished by you—

\* but the amount of tax, namely Rs. ... (and the amount of interest of Rs. ... and penalty of Rs. ...) which is due according to the return has not been paid as required under rule 11 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988.

\* but the copy of the challan accompanying the return shows payment of only Rs. ... as against the amount of tax of Rs. ... (and the amount of interest of Rs. ... and penalty of Rs. ...) which is due according to the return and required to be paid under rule 11 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988.

You are hereby directed to pay the sum of Rs. ... (in words) (Rupees ...) into the Government Treasury at ... on or before (date) ... and to produce the receipted copy of the Challan in proof of payment before me on a date not later than the ... day of ... failing which the said sum of Rs. ... will be recoverable from you as arrears of land revenue.

2. You are hereby informed that if you fail so to pay the amount of tax aforesaid without any reasonable cause, you shall be liable under sub-sections (1)(c) of section 17 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 for payment of an additional sum by way of penalty, and also interest at the rate of two per cent of the amount of tax for each complete month during the time you continue to make the default in the payment of the tax.

Yours faithfully,

Seal

Place ...

Date ...

Signature ...

Luxury Tax Officer/Assistant Commissioner of Luxury Tax,

\* Strike out whichever is not necessary.

## FORM 11

(See rule 17)

**Notice under section 14 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988**

To,

of ...

Registration No. ...

Gentleman/Sir/Madam,

\*Whereas I desire to satisfy myself that the return furnished by you in respect of the period from ... 19 ... to ... 19 ... are correct and complete.

\*Whereas being a Registered hotelier, you have not furnished by the prescribed date returns in respect of the period from ... to ...

\*Whereas being liable to pay tax under the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988, in respect of the period from ... to ... you have failed to apply for Registration under section 9 of the said Act.

You are hereby directed to attend at ... at ... on ...; and (place) (time) (date)

\*(1) to produce or cause to be produced any evidence on which you rely in support of the said returns and at the same time to produce or cause to be produced the following documents and accounts ...

\*(2) to show cause as to why you should not be assessed under sub-section (6) of section 14 of the said Act.

\*(3) to show cause as to why you should not be assessed under sub-section (7) of section 14 of the said Act, and why a penalty under clause (a) of sub-section (1) of section 17 of the said Act should not be imposed upon you.

You are also required to show cause as to why penalty under section 17 of the said Act in respect of the period from ... to ... should not be imposed on you.

Yours faithfully,

Seal

Place ...

Date ...

Signature ...

Designation ...

\* Strike out whichever is not required.

## FORM 12

(See rule 17 and 20)

**Order of assessment of tax under section 14/16 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988**

Name and address of the Hotelier ...

Assessed u/s ... Notice in Form ... served on ...

Luxury Tax R. C. No. ...

Period of Assessment from ... to ...

Books of Account produced ...

Accounting Method ...

| As in the Hotelier's return | As determined u/s. 14/16 |
|-----------------------------|--------------------------|
| (in Rs.)                    | (in Rs.)                 |

**Part I—Turnover of receipts liable to tax—**

1. Total turnover of receipts of the hotelier during the period:

**Deduct—**

(A) Turnover of receipts, where the charges for luxury provided in the hotel is less than one hundred rupees.

(B) Turnover of receipts on which tax is not payable on account (other than (A) above) of

2. Net turnover of receipts liable to tax.

Signature ...

Designation ...

Part II — Calculation of tax payable

FORM 13

3. Calculation of tax —

[See rule 10(1) and 20(1)]

| Serial No.   | Categories of receipts which are the constituents of turnover at Item No. 2 | Tax rate | As in the Hotelier's return |                   |                              |             | As determined u/s. 14/18 |                    |                              |             |
|--|---|----------|-----------------------------|-------------------|------------------------------|-------------|--------------------------|--------------------|------------------------------|-------------|
|  |   |          | Turnover of receipts        | Deduction u/r. 15 | Balance turnover of receipts | Tax payable | Turnover of receipts     | Deductions u/r. 15 | Balance turnover of receipts | Tax payable |
| 1  | 2   | 3        | 4                           | 5                 | 6                            | 7           | 8                        | 9                  | 10                           | 11          |
| Where the charge for luxury is —                                       |   |          |                             |                   |                              |             |                          |                    |                              |             |
| (i) One hundred rupees or more but does not exceed five hundred rupees |   |          |                             |                   |                              |             |                          |                    |                              |             |
|  |   | 5%       |                             |                   |                              |             |                          |                    |                              |             |
| (ii) exceed five hundred rupees  |   |          |                             |                   |                              |             |                          |                    |                              |             |
|  |   | 10%      |                             |                   |                              |             |                          |                    |                              |             |

Total

Part III — Amount payable/refundable

As in the Hotelier's return

As determined u/s. 14/18

4. Total tax payable as per Part - II

Deduct —

(A) Amount credited under refund Adjustment Order No. ... dated ... Rs. ...

(B) Advance payment of tax, if any

(C) Amount paid with returns. Details of payments made at (B) and (C) above: Challan No.      Date      Amount Treasury

(D) Total amount deducted on account of (A), (B) and (C) above.

5. Balance of tax due/refund if any Add —

(A) Interest u/s.

(B) Penalty u/s. ... Penalty u/s. ...

(C) Amount forfeited being the sum collected in contravention of section 24

(D) Total amount added on account of (A), (B) and (C).

6. Final amount due/refund, if any Part IV — Assessment Order —

Notice of Assessment/Reassessment under section 14 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988

No. ...

To, ...

... ..

... ..

... ..

Luxury Tax Office

... Ward

Dated the ... 19...

Registration Certificate

No. ....

Whereas I have reasons to believe that in the assessment made under section 14 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988, your turnover in respect of the following receipts chargeable to tax under the said Act, namely: —

in respect of the period from ... to ... has escaped assessment/ /been under assessed/been assessed at a lower rate,

and deduction of the following receipts, namely: —

... ..

... ..

have been wrongly made from your gross turnover, in respect of the period from ... to ... you are hereby directed to attend at (place) ...at (time) ... on (date) ... and to show cause as to why the amount of tax payable by you in respect of the said receipts for the aforesaid period should not be assessed/ reassessed, and to produce or cause to be produced the following documents and account: —

... ..

... ..

and to furnish or cause to be furnished the following information: —

... ..

... ..

You may also produce or cause to be produced any other evidence for determining the correct amount of tax payable by you for the said period.

You are also required to show cause on or before the appointed date, as to why a penalty under section 17 of the Act should not be imposed upon you, for having maintained false or incorrect accounts with a view to suppressing receipts/or for having concealed the particulars of receipts and/or for having furnished to or produced before the Assessing Authority the accounts, returns or information which is false or incorrect.

Seal

Place ...

Dated ...

Signature ...

Designation ...

Seal

Signature ...

Designation ...

Note: Strike out whichever is not required.



## FORM 14

[See rule 20(3) and rule 21(1)]

**Notice of Demand on Assessment/Reassessment made under section 14/16 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988/on Rectification of Clerical or Arithmetical mistake**

No. ...

To,

...

...

...

Luxury Tax Office

... Ward

Dated the ... 19...

Registration Certificate

No. ...

You are hereby informed that on assessment/reassessment of your turnover of receipts for the period from ... to ... made under section 14/16 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988/on rectification of clerical or arithmetical mistake, made under rule 41 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988, your taxable turnover of receipts has been redetermined and subjected to Luxury Tax, penalty, etc. as under:

|  |         |
|--|---------|
| A. Taxable turnover of receipts redetermined | Rs. ... |
| B. (1) Tax levied                            | Rs. ... |
| (2) Penalty imposed                          | Rs. ... |
| Total of B(1) and B(2)                       | Rs. ... |
| Less amount already paid                     | Rs. ... |
| Net amount due                               | Rs. ... |

You are hereby directed to pay the above referred amount due of Rs. (in figures) ... Rupees (in words) ...

Treasury

Sub-Treasury

Reserve Bank of India  
into the State Bank of India

at (place) ... on or before (date) ... and furnish the receipted challan in proof of payment to this office, on or before (date) ... failing which the said sum will be recoverable from you as an arrear of land revenue.

The challan in Form 8(B) is enclosed for the purpose.

Seal

Signature ...

Designation ...

## FORM 15

(See rule 22)

**Notice for forfeiture and for imposing penalty under section 18 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988**

To:

...

...

...

Luxury Tax Registration No. ...

Gentlemen/Sir/Madam,

Whereas, I have reason to believe that during the period from ... to ...

\*(a) \*(i) you have collected by way of tax a sum of Rs. ... which you are not liable to pay.

OR

\*(ii) not being a registered hotelier, you have collected by way of tax in contravention of section 24 of the said Act.

OR

\*(iii) being a registered hotelier, you have collected by way of tax a sum of Rs. ... in excess of the amount of tax payable by you, in contravention of section 24 of the said Act.

OR

\*(b) \*(i) being a hotelier liable to pay tax under the said Act, you have failed to keep a true account of your turnover of receipts.

OR

\*(ii) being a hotelier who was required to do so by notice served on you by the Commissioner, you have failed to keep a true account of your turnover of receipts.

OR

\*(iii) you have failed, even though directed so to do under section 26 to keep any accounts or records in accordance with such directions.

You are hereby directed to attend on ... (date) ... at ... (time) at ... (place) ... and to show cause why ...

\*(1) a sum of Rs. ... or such other sum as may be finally determined as collected by you by way of tax in contravention of section 24 should not be forfeited, and/or

\*(2) a penalty under sub-section (1) of section 17 of the said Act, should not be imposed on you.

Seal ...

Yours faithfully,

Dated ...

Signature ...

Place ...

Designation ...

\* Strike out whichever is not required.

## FORM 16

(see rule 26 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988 Book No. ... Voucher No. ...

(see rule 26 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988 Book No. ... Voucher No. ...

## Refunds

Counterfoil order for the refund of tax and/or penalty, under the Goa, Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988

## Refunds

Order for the refund of tax and/or penalty under the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988.

Payable at the

Treasury/Sub-Treasury

State Bank of India

Reserve Bank of India

Refund payable to ...

Registration Certificate

No. ... issued by Luxury

Officer, ... Ward.

Date of Order directing refund ...

Amount of refund: (a) Rs. ...

Number in collection register showing the collection of amount regarding which refund is made: ...

(Signed) ...

Designation ...

Date: ...

Signature of the recipient of

within one month of the date of issue.

To:

The Agent or Manager of The Treasury/Sub-Treasury Officer,

State Bank of India

Reserve Bank of India

1. Certified that with reference to the assessment record of ... bearing Registration Certificate

the voucher

Date of encashment in the

Treasury/

State Bank

Reserve Bank of India

Sub/Treasury of India

Bank of India

Date ... Place ...

(a) Classification:

Rs.

Paise

Tax ...

Penalty ...

No. ... (issued by the  
Luxury Tax Office of ...  
(Ward), for the period  
from ... to ... a refund  
of Rs. ... is due to ...

2. Certified that the amount  
of tax and/or penalty  
concerning which this re-  
fund is allowed has been  
duly credited to the Go-  
vernment Treasury.

3. Certified that no refund  
order regarding the sum  
now in question has pre-  
viously been granted and  
this order of refund has  
been entered in the ori-  
ginal file of assessment  
under my signature.

4) Please pay to ... the sum  
of Rs. ... (in figures)  
Rupees ... in words)

Date ...

(Signed) ...

Designation ...

Date of encashment in the  
Treasury/Sub-Treasury

State Bank of India

Reserve Bank of India

Date ... Place ...

Pay Rs. ... only

The ... 198 ...

Officer -in-charge of  
Treasury/Sub-Treasury

The Bank's Branch  
Received payment.

Claimant's signature ...

Examined,

Accountant

(a) Classification:

Rs.

Paise

Tax ...

Penalty ...

Third copy of the Refund Voucher is identical with the second copy and is not reproduced here.

FORM 17  
(See Rule 27)

Notice under section 27 of the Goa Tax on Luxuries  
(Hotels and Lodging Houses) Act, 1988

To:

...

of ... Registration No. ...

Gentlemen/Sir/Madam,

You are required under sub-section (1) of section 27 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 to produce or cause to be produced before me at (place) ... on (date) ... at (time) ... the following documents and accounts:—

and \* to furnish me with the following information:—

Please note that, if you do not comply with the requirement of this notice, you shall render yourself liable to prosecution for an offence under clause (g) of sub-section (5)

of section 37 of the said Act which is punishable with imprisonment for a term, which may extend to one year and with fine and when the offence is continuing one with a daily fine not less than rupees one hundred during the period of continuance of the offence.

Yours faithfully,

Place ... Signature ...

Date ... Designation ...

\* Strike out whichever is not required.

FORM 18

(See rule 31 and rule 37)

Appeal against an order of assessment and/or penalty under  
section 14 of the Goa, Tax on Luxuries (Hotels and  
Lodging Houses) Act, 1988

To:

The ...

...

Date the ...

(i) Registration No. ...

(ii) Name of the hotelier ...

(iii) Status ...

(write here individual, Hindu undivided family,  
firm, limited company, association of persons,  
etc. as the case may be).

(iv) Style of business ...

(v) Location of business ...

(vi) Address to which communication should ordinarily be  
despatched ...

(vii) Name of officer who passed the order ...

...

(viii) Designation ...

(ix) Period to which the appeal relates ...

(x) Date of order ...

(xi) Date of service of notice ...

(xii) Amount of demand ...

Tax ...

Penalty ...

Total ...

(xiii) Amount paid ...

Tax ...

Penalty ...

Total ...

(xiv) Amount in dispute ...

(xv) Amount of fee paid ...

The petition of ...

S/o ... on behalf of the holder whose particulars have been mentioned above, sheweth as follows:—

- (1) Under the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 your petitioner has been assessed on a total taxable turnover of Rs. ... for the period mentioned above.
- (2) A penalty of Rs. ... has been imposed on your petitioner.
- (3) Your petitioner's gross turnover and taxable turnover, according to the provisions of the Act, of the business place mentioned above for the period mentioned above amounted to ... and Rs. ... respectively.
- (4) Such turnover was actually received/receivable during the said period and your petitioner had no other receipt proceeds during the said period.
- (5) Your petitioner has submitted proper return of his turnover of receipts to the Office of ... under section 13 of the Act and has complied with all the terms of notice of assessment served on him by the ... under section 14 of the Act.

- (6) Your petitioner was prevented by sufficient cause from making the return required by section 13 or did not receive the notice issued under section 14/16 or had not reasonable opportunity to comply or was prevented by sufficient cause from complying with terms of the notice or from producing evidence, as more particularly specified in the statement of grounds of appeal hereto attached.
- (7) Your petitioner did not conceal the particulars of his gross and taxable turnover or deliberately furnish inaccurate particulars thereof, but as will be seen from the statement of grounds of appeal attached, returned it at its real amount to the best of his knowledge and belief.
- (8) Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable under the Act or that the assessment may be called and/or/remanded for re-assessment or that the order imposing a penalty upon your petitioner may be set aside.
- (9) A certified copy of the order appealed against is attached.

#### GROUND OFS OF APPEAL

(Enter here a Concise statement of the reasons on which you rely for the purpose of this appeal).

I, ... the petitioner named in the above petition, do hereby declare that what is stated herein is true to the best of my information and belief and that the tax admitted by me to be due in respect of the order of assessment appealed against has been paid by treasury challan No. ... dated ...

Signature: ...

Designation: ...

(To be signed by the appellant or by an agent duly authorised in writing in this behalf by the appellant).

**Note:**— Strike out phrases or paragraph not applicable.

#### FORM 19 (See rule 41)

#### Notice under the proviso to section 36 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988

To:

...

of ... Registration Certificate No. ...

Gentlemen/Sir/Madam,

Whereas it appears that in the ... Order No. ... dated ... passed by ... for the period from ... to ... in your case, there is the following mistake, namely:—

And whereas it is proposed to rectify the mistake as stated below which will have the effect of enhancing the tax

reducing the amount of the proviso to

you are hereby given notice under refund sub-section (1) of section 36 sub-section (2) of the Goa

read with proviso to sub-section (1) of section 36

Tax on Luxuries (Hotels and Lodging Houses) Act, 1988, that if you wish to prefer any objection against the proposed rectification you should attend at the office of the undersigned at ... on the ... day of ...

List of the rectification proposed to be made:—

...

...

...

Yours faithfully,

Seal

Place ...

Signature ...

Dated ...

Designation ...

#### FORM 20

(See rule 46)

#### Authority under section 43 of the Goa, Tax on Luxuries (Hotels and Lodging Houses) Act, 1988

I, ... who/am/is @ ... of & ... who is a Registered hotelier holding a Registration Certificate No. ... dated ... hereby appoint Shri ... who is \* my relative ...

\* a person regularly employed by me/the said ...

\* a legal practitioner ...

\* a Chartered Accountant ...

\* a Luxury Tax Practitioner ...

\* my behalf

to attend on ... before ... (State

\* behalf of the said f ...

the Luxury Tax Authority) in the Proceedings ... (describe the proceedings before the said Luxury Tax Authority) and to produce accounts and documents and to receive on \* my behalf

any notice or documents issued in

\* behalf of the said f connection with the said proceedings. The said Shri ... is also

\* my behalf

hereby authorised to act on ... in

\* behalf of the said f ...

the said proceedings.

\* I agree

to rectify all acts done by the said

\* The said f ... agrees

Shri ... in pursuance of this authority.

Place ...

Signature ...

Dated: ...

Status @ ...

\* Strike out whichever is not applicable.

f State here the name of the hotelier as entered in the certificate of registration.

@ State here status such as proprietor, partner, director, Manager, Secretary or Officer-in-Charge.

#### ACCEPTANCE

I, ... do hereby state that I am \* a relative of ...

\* a person regularly employed by ...

\* a legal practitioner ...

\* a Chartered Accountant ...

A Luxury Tax Practitioner duly authorised under section 43 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 and that I accept the aforesaid appointment.

Place ...

Dated ...

Signature ...

**Note:**— \* Strike off which is not applicable.

By order and in the name of the Governor of Goa.

K. M. Nambiar, Under Secretary (Finance).

Panaji, 6th October, 1988.